

IN THE CLAIMS

Please cancel Claim 11 without prejudice.

Please amend Claim 10 and add Claim 12 to read as follows (a version of Claim 10 marked up to show the changes thereto is submitted herewith. All pending claims, whether amended or not, are reproduced below):

E1 *sub F1* > 7. (Twice Previously Amended) A semiconductor device comprising a substrate and formed thereon an active layer having the surface of (111)-plane; the active layer being used in photoelectric conversion, where an angle formed by any arbitrary two cutting lines not coming into coincidence is represented by θ , and the active layer has a cutting angle of $|\cos\theta| = \frac{1}{2}$ or $3^{1/2}/2$.

E2 *sub F1* > 9. (Twice Previously Amended) The semiconductor device according to Claim 7, wherein the deviation of surface from the strict (111) plane is within an angle equal to 24/60ths of a degree ($0^{\circ}24'$).

E3 *sub F2* > 10. (Amended) A photoelectric conversion element comprising an anti-reflection layer, semiconductor layers, and an electrode, provided from the light incident side, wherein all of the silicon layers are epitaxial silicon layers, and wherein the silicon layers comprise an n^+ layer and a p^- layer provided from the light incident side.